

2013 Assembly Bill 166 (LRB -1955)

An Act to create 71.05 (6) (b) 48. of the statutes; relating to: creating an individual income tax exemption for military income received by active duty members of the U.S. armed forces who die in a combat zone. (FE)

2013

04-25.	A.	Introduced by Representatives Born, Jagler, Bernier, Brooks, Craig, Czaja, Endsley, Hesselbein, Honadel, Jacque, Jorgensen, Kahl, Kestell, Kleefisch, Kolste, T. Larson, Marklein, Murphy, Nass, Ohnstad, Petersen, Petryk, Pridemore, Ripp, Sanfelippo, Schraa, Spiros, Strachota, Thiesfeldt, Tittl, Tranel, Weatherston, Bies and Suder ; cosponsored by Senators S. Fitzgerald, L. Taylor, Carpenter, Darling, Grothman, Gudex, Lasee, Lassa, Lazich and Tiffany.	131
04-25.	A.	Read first time and referred to Committee on Veterans	131
05-06.	A.	Fiscal estimate received	
05-06.	A.	Assembly Amendment 1 offered by Representative Born (LRB a0344)	142
05-09.	A.	Public hearing held	
05-09.	A.	Executive action taken	
05-09.	A.	Report Assembly Amendment 1 adoption recommended by Committee on Veterans, Ayes 15, Noes 0	160
05-09.	A.	Report passage as amended recommended by Committee on Veterans, Ayes 15, Noes 0	160
05-09.	A.	Referred to calendar of 5-14-2013	161
05-14.	A.	Rules suspended to withdraw from calendar and take up	
05-14.	A.	Read a second time	
05-14.	A.	Referred to joint committee on Finance	
05-14.	A.	Withdrawn from joint committee on Finance and taken up	
05-14.	A.	Assembly Amendment 1 adopted	
05-14.	A.	Ordered to a third reading	
05-14.	A.	Rules suspended	
05-14.	A.	Entire membership of the Assembly added as coauthors	
05-14.	A.	Read a third time and passed , Ayes 97, Noes 0	
05-14.	A.	Ordered immediately messaged	
05-14.	S.	Received from Assembly	
05-14.	S.	Read first time and referred to committee on Senate Organization	
05-14.	S.	Available for scheduling	
05-14.	S.	Senator Vinchout added as a cosponsor	
05-14.	S.	Rules suspended to withdraw from committee on Senate Organization and take up	
05-14.	S.	Read a second time	
05-14.	S.	Ordered to a third reading	
05-14.	S.	Rules suspended	
05-14.	S.	Read a third time and concurred in , Ayes 33, Noes 0	
05-14.	S.	Senator Miller added as a cosponsor	
05-14.	S.	Ordered immediately messaged	
05-14.	A.	Received from Senate concurred in	

2013

ENROLLED BILL

13en AB-166

ADOPTED DOCUMENTS:

☒ Orig ☐ Engr ☐ SubAmdt

13 - 1955/1

Amendments to above (if none, write "NONE"): AA1 — 20344/1

Corrections - show date (if none, write "NONE"): NONE

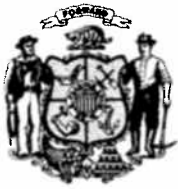
Topic Rel

5-15-13

Date

J. R. Miller

Enrolling Drafter



2013 ASSEMBLY BILL 166

April 25, 2013 – Introduced by Representatives BORN, JAGLER, BERNIER, BROOKS, CRAIG, CZAJA, ENDSLEY, HESSELBEIN, HONADEL, JACQUE, JORGENSEN, KAHL, KESTELL, KLEEFISCH, KOLSTE, T. LARSON, MARKLEIN, MURPHY, NASS, OHNSTAD, PETERSEN, PETRYK, PRIDEMORE, RIPP, SANFELIPPO, SCHRAA, SPIROS, STRACHOTA, THIESFELDT, TITTL, TRANEL, WEATHERSTON, BIES and SUDER, cosponsored by Senators S. FITZGERALD, L. TAYLOR, CARPENTER, DARLING, GROTHMAN, GUDEX, LASEE, LASSA, LAZICH and TIFFANY. Referred to Committee on Veterans.

1 **AN ACT** *to create* 71.05 (6) (b) 48. of the statutes; **relating to:** creating an
2 individual income tax exemption for military income received by active duty
3 members of the U.S. armed forces who die in a combat zone.

Analysis by the Legislative Reference Bureau

For taxable years beginning after December 31, 2012, this bill exempts from taxation all military income received from the federal government by an individual who is on active duty in the U.S. armed forces and who dies in a combat zone. The exemption applies to income received by the individual in the year in which he or she dies, and in the year before that year if the individual has not filed a return for that prior year.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the **state** fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

4 **SECTION 1.** 71.05 (6) (b) 48. of the statutes is created to read:

ASSEMBLY BILL 166

71.05 (6) (b) 48. For taxable years that begin after December 31, 2012, any amount of basic, special, or incentive pay income, as those terms are used in 37 USC chapters 3 and 5, received from the federal government by an individual who is on active duty in the U.S. armed forces, as defined in 26 USC 7701 (a) (15), and who dies in a combat zone. The subtraction in this subdivision applies to the basic, special, or incentive pay income that is received by the individual in the year in which he or she dies, and in the year immediately preceding that year if the individual has not filed a return for the year before the year in which he or she dies.

(END)

INS. AAI



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBa0344/1
MES:jld:ph

**ASSEMBLY AMENDMENT 1,
TO ASSEMBLY BILL 166**

May 6, 2013 - Offered by Representative BORN.

AA1

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 2, line 4: after "dies" insert "while on active duty if the individual's
3 death occurred while he or she was serving in a combat zone or as a result of wounds,
4 disease, or injury incurred while serving".

5 (END)